## Exhibit P



May 12, 2017

IN RE: GOODWEAR TIRE AND RUBBER COMPANY TSC170417182160-1

A Subsistence Certificate was issued by this office on April 17, 2017 under transaction number TSC170417182160-1 bearing the name GOODYEAR TIRE AND RUBBER COMPANY. This name was listed on the Certificate due to a typographical error in the Department of State's database. This error has since been corrected. The certificate should have listed the company name as GOODWEAR TIRE AND RUBBER COMPANY.